



Ohio Revised Code

Section 5728.07 Maintenance of distance and fuel records.

Effective: September 6, 2002

Legislation: Senate Bill 200 - 124th General Assembly

Every person who is or becomes liable for the payment of the tax levied in section 5728.06 of the Revised Code shall maintain detailed distance and fuel records for each commercial car and commercial tractor owned, leased, rented, or otherwise operated by such person. Such records shall be available at any time, during normal business hours, for the inspection of the tax commissioner or the commissioner's duly authorized agents and shall be preserved for a period of four years from the date the return required to be filed under section 5728.08 of the Revised Code was due or filed, whichever is later.
